

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 249, Page 1

May 2000

ITEMS TO REMEMBER

JUNE

- June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)
- June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-4-1-35)
- June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

JULY

- July 4: Independence Day - Legal Holiday (IC 1-1-9-1)
- July 12: Last day for dog tax distribution by Auditor of State. The county auditor makes distribution to townships having reported unpaid claims. (Second Monday in July) (IC 15-5-9-11)
- July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.
- July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.
- July 31: Last day to make report for second quarter to the Department of Workforce Development.
- July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 2

May 2000

AUGUST

- August 1: Trustees who pay their poor relief directly are to supply the county auditor with Township Trustees' Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements (Township PR Form 8, 1999) for the second quarter as discussed in Township Trustees' Bulletin, Vol. 223, November 1993.
- August 7: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)
- August 31: Last day for first publication of township budget (10 days prior to the public hearing). (IC 6-1.1-17-3)
- NOTE: See the Township Bulletin, Volume 250, August 2000 for new budget dates or call the State Board of Tax Commissioners at (317) 232-3773.
- NOTE: The township board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)
- August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

TOWNSHIP BULLETIN

and Uniform Compliance Guidelines

Volume 249, Page 3

May 2000

RATES for LEGAL ADVERTISING

Effective January 1, 2000

The following rates, effective January 1, 2000, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. A publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.259	0.387	0.516	0.645	0.274	0.409	0.546	0.681	0.290	0.433	0.577	0.721	0.296	0.443	0.590	0.737			
6	0.237	0.355	0.473	0.591	0.251	0.375	0.500	0.625	0.266	0.397	0.529	0.661	0.271	0.406	0.541	0.675			
6.5	0.219	0.328	0.437	0.545	0.232	0.346	0.462	0.577	0.245	0.367	0.489	0.610	0.250	0.375	0.499	0.623			
7	0.204	0.304	0.406	0.506	0.215	0.322	0.429	0.535	0.228	0.340	0.454	0.566	0.233	0.348	0.464	0.579			
7.5	0.190	0.284	0.379	0.473	0.201	0.300	0.400	0.500	0.212	0.318	0.423	0.529	0.217	0.325	0.433	0.540			
8	0.178	0.266	0.355	0.443	0.188	0.281	0.375	0.468	0.199	0.298	0.397	0.496	0.204	0.304	0.406	0.506			
9	0.158	0.237	0.315	0.394	0.167	0.250	0.333	0.416	0.177	0.265	0.353	0.441	0.181	0.271	0.361	0.450			
10	0.142	0.213	0.284	0.354	0.151	0.225	0.300	0.375	0.159	0.238	0.318	0.397	0.163	0.243	0.324	0.405			
12	0.119	0.178	0.237	0.295	0.126	0.188	0.250	0.312	0.133	0.199	0.265	0.330	0.136	0.203	0.270	0.338			
Rate/Square	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55			

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.260	0.391	0.521	0.651	0.307	0.459	0.612	0.764	0.311	0.465	0.619	0.773	0.315	0.470	0.627	0.783			
6	0.239	0.358	0.478	0.597	0.282	0.421	0.561	0.701	0.285	0.426	0.568	0.709	0.288	0.431	0.575	0.717			
6.5	0.220	0.331	0.441	0.551	0.260	0.389	0.518	0.647	0.263	0.393	0.524	0.654	0.266	0.398	0.530	0.662			
7	0.205	0.307	0.409	0.512	0.241	0.361	0.481	0.600	0.244	0.365	0.487	0.608	0.247	0.370	0.493	0.615			
7.5	0.191	0.287	0.382	0.478	0.225	0.337	0.449	0.560	0.228	0.341	0.454	0.567	0.231	0.345	0.460	0.574			
8	0.179	0.269	0.358	0.448	0.211	0.316	0.421	0.525	0.214	0.320	0.426	0.532	0.216	0.323	0.431	0.538			
9	0.159	0.239	0.318	0.398	0.188	0.281	0.374	0.467	0.190	0.284	0.379	0.473	0.192	0.287	0.383	0.478			
10	0.143	0.215	0.287	0.358	0.169	0.253	0.337	0.420	0.171	0.256	0.341	0.425	0.173	0.259	0.345	0.430			
12	0.119	0.179	0.239	0.298	0.141	0.210	0.281	0.350	0.142	0.213	0.284	0.354	0.144	0.216	0.287	0.359			
Rate/Square	3.64	5.46	7.28	9.10	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55			

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.318	0.476	0.634	0.792	0.324	0.484	0.645	0.806	0.326	0.487	0.649	0.810	0.329	0.492	0.656	0.819			
6	0.292	0.436	0.581	0.726	0.297	0.444	0.592	0.739	0.298	0.446	0.595	0.743	0.302	0.451	0.602	0.751			
6.5	0.269	0.403	0.537	0.670	0.274	0.410	0.546	0.682	0.276	0.412	0.549	0.686	0.279	0.417	0.555	0.693			
7	0.250	0.374	0.498	0.622	0.254	0.380	0.507	0.633	0.256	0.383	0.510	0.637	0.259	0.387	0.516	0.644			
7.5	0.233	0.349	0.465	0.581	0.237	0.355	0.473	0.591	0.239	0.357	0.476	0.594	0.242	0.361	0.481	0.601			
8	0.219	0.327	0.436	0.544	0.223	0.333	0.444	0.554	0.224	0.335	0.446	0.557	0.226	0.339	0.451	0.563			
9	0.194	0.291	0.388	0.484	0.198	0.296	0.394	0.492	0.199	0.298	0.397	0.495	0.201	0.301	0.401	0.501			
10	0.175	0.262	0.349	0.436	0.178	0.266	0.355	0.443	0.179	0.268	0.357	0.446	0.181	0.271	0.361	0.451			
12	0.146	0.218	0.291	0.363	0.148	0.222	0.296	0.369	0.149	0.223	0.297	0.371	0.151	0.226	0.301	0.376			
Rate/Square	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55			

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.333	0.498	0.664	0.829	0.344	0.515	0.686	0.856	0.352	0.526	0.701	0.875	0.355	0.531	0.708	0.884			
6	0.305	0.456	0.608	0.760	0.315	0.472	0.629	0.785	0.322	0.482	0.642	0.802	0.326	0.487	0.649	0.810			
6.5	0.282	0.421	0.562	0.701	0.291	0.435	0.580	0.725	0.297	0.445	0.593	0.740	0.301	0.449	0.599	0.748			
7	0.262	0.391	0.521	0.651	0.270	0.404	0.539	0.673	0.276	0.413	0.550	0.687	0.279	0.417	0.556	0.694			
7.5	0.244	0.365	0.487	0.608	0.252	0.377	0.503	0.628	0.258	0.385	0.514	0.641	0.261	0.390	0.519	0.648			
8	0.229	0.342	0.456	0.570	0.237	0.354	0.472	0.589	0.242	0.361	0.482	0.601	0.244	0.365	0.487	0.608			
9	0.204	0.304	0.406	0.506	0.210	0.314	0.419	0.523	0.215	0.321	0.428	0.535	0.217	0.325	0.433	0.540			
10	0.183	0.274	0.365	0.456	0.189	0.283	0.377	0.471	0.193	0.289	0.385	0.481	0.195	0.292	0.389	0.486			
12	0.153	0.228	0.304	0.380	0.158	0.236	0.314	0.392	0.161	0.241	0.321	0.401	0.163	0.243	0.324	0.405			
Rate/Square	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55	4.24	6.34	8.45	10.55			

TOWNSHIP BULLETIN

and Uniform Compliance Guidelines

Volume 249, Page 4

May 2000

9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.366	0.548	0.730	0.912	5.5	0.370	0.553	0.737	0.921	5.5	0.389	0.581	0.774	0.967	5.5	0.407	0.609	0.811	1.013
6	0.336	0.502	0.669	0.836	6	0.339	0.507	0.676	0.844	6	0.356	0.533	0.710	0.886	6	0.373	0.558	0.744	0.928
6.5	0.310	0.464	0.618	0.771	6.5	0.313	0.468	0.624	0.779	6.5	0.329	0.492	0.655	0.818	6.5	0.344	0.515	0.686	0.857
7	0.288	0.430	0.574	0.716	7	0.291	0.435	0.579	0.723	7	0.305	0.456	0.608	0.760	7	0.320	0.478	0.637	0.796
7.5	0.269	0.402	0.535	0.668	7.5	0.271	0.406	0.541	0.675	7.5	0.285	0.426	0.568	0.709	7.5	0.298	0.446	0.595	0.743
8	0.252	0.377	0.502	0.627	8	0.254	0.380	0.507	0.633	8	0.267	0.399	0.532	0.665	8	0.280	0.418	0.558	0.696
9	0.224	0.335	0.446	0.557	9	0.226	0.338	0.451	0.563	9	0.237	0.355	0.473	0.591	9	0.249	0.372	0.496	0.619
10	0.201	0.301	0.402	0.501	10	0.204	0.304	0.406	0.506	10	0.214	0.320	0.426	0.532	10	0.224	0.335	0.446	0.557
12	0.168	0.251	0.335	0.418	12	0.170	0.254	0.338	0.422	12	0.178	0.266	0.355	0.443	12	0.187	0.279	0.372	0.464
Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.416	0.622	0.830	1.036	5.5	0.426	0.636	0.848	1.059	5.5	0.444	0.664	0.885	1.105	5.5	0.451	0.675	0.900	1.123
6	0.382	0.571	0.761	0.950	6	0.390	0.583	0.777	0.971	6	0.407	0.609	0.811	1.013	6	0.414	0.619	0.825	1.030
6.5	0.352	0.527	0.702	0.876	6.5	0.360	0.538	0.718	0.896	6.5	0.376	0.562	0.749	0.935	6.5	0.382	0.571	0.761	0.950
7	0.327	0.489	0.652	0.814	7	0.334	0.500	0.666	0.832	7	0.349	0.522	0.695	0.868	7	0.355	0.530	0.707	0.883
7.5	0.305	0.456	0.608	0.760	7.5	0.312	0.467	0.622	0.776	7.5	0.326	0.487	0.649	0.810	7.5	0.331	0.495	0.660	0.824
8	0.286	0.428	0.570	0.712	8	0.293	0.437	0.583	0.728	8	0.305	0.456	0.608	0.760	8	0.310	0.464	0.619	0.772
9	0.254	0.380	0.507	0.633	9	0.260	0.389	0.518	0.647	9	0.271	0.406	0.541	0.675	9	0.276	0.413	0.550	0.686
10	0.229	0.342	0.456	0.570	10	0.234	0.350	0.466	0.582	10	0.244	0.365	0.487	0.608	10	0.248	0.371	0.495	0.618
12	0.191	0.285	0.380	0.475	12	0.195	0.292	0.389	0.485	12	0.204	0.304	0.406	0.506	12	0.207	0.309	0.412	0.515
Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.459	0.686	0.914	1.142	5.5	0.459	0.687	0.915	1.143	5.5	0.463	0.692	0.922	1.151	5.5	0.481	0.719	0.959	1.197
6	0.421	0.629	0.838	1.047	6	0.421	0.629	0.839	1.047	6	0.424	0.634	0.845	1.055	6	0.441	0.659	0.879	1.097
6.5	0.388	0.581	0.774	0.966	6.5	0.389	0.581	0.774	0.967	6.5	0.391	0.585	0.780	0.974	6.5	0.407	0.609	0.811	1.013
7	0.361	0.539	0.718	0.897	7	0.361	0.540	0.719	0.898	7	0.363	0.543	0.724	0.904	7	0.378	0.565	0.753	0.940
7.5	0.336	0.503	0.671	0.837	7.5	0.337	0.504	0.671	0.838	7.5	0.339	0.507	0.676	0.844	7.5	0.353	0.527	0.703	0.878
8	0.315	0.472	0.629	0.785	8	0.316	0.472	0.629	0.786	8	0.318	0.476	0.634	0.791	8	0.331	0.495	0.659	0.823
9	0.280	0.419	0.559	0.698	9	0.281	0.420	0.559	0.698	9	0.283	0.423	0.563	0.703	9	0.294	0.440	0.586	0.731
10	0.252	0.377	0.503	0.628	10	0.253	0.378	0.503	0.628	10	0.254	0.380	0.507	0.633	10	0.265	0.396	0.527	0.658
12	0.210	0.314	0.419	0.523	12	0.210	0.315	0.419	0.524	12	0.212	0.317	0.423	0.528	12	0.220	0.330	0.439	0.549
Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.500	0.747	0.996	1.243	5.5	0.518	0.775	1.032	1.289	5.5	0.537	0.802	1.069	1.335	5.5	0.555	0.830	1.106	1.381
6	0.458	0.685	0.913	1.139	6	0.475	0.710	0.946	1.182	6	0.492	0.735	0.980	1.224	6	0.509	0.761	1.014	1.266
6.5	0.423	0.632	0.842	1.052	6.5	0.438	0.655	0.874	1.091	6.5	0.454	0.679	0.905	1.130	6.5	0.470	0.702	0.936	1.169
7	0.393	0.587	0.782	0.977	7	0.407	0.609	0.811	1.013	7	0.422	0.630	0.840	1.049	7	0.436	0.652	0.869	1.085
7.5	0.366	0.548	0.730	0.912	7.5	0.380	0.568	0.757	0.945	7.5	0.393	0.588	0.784	0.979	7.5	0.407	0.609	0.811	1.013
8	0.343	0.514	0.684	0.855	8	0.356	0.533	0.710	0.886	8	0.369	0.552	0.735	0.918	8	0.382	0.571	0.761	0.950
9	0.305	0.456	0.608	0.760	9	0.317	0.473	0.631	0.788	9	0.328	0.490	0.653	0.816	9	0.339	0.507	0.676	0.844
10	0.275	0.411	0.548	0.684	10	0.285	0.426	0.568	0.709	10	0.295	0.441	0.588	0.734	10	0.305	0.456	0.608	0.760
12	0.229	0.342	0.456	0.570	12	0.237	0.355	0.473	0.591	12	0.246	0.368	0.490	0.612	12	0.254	0.380	0.507	0.633
Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55

16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.611	0.913	1.217	1.519	5.5	0.629	0.941	1.254	1.565	5.5	0.666	0.996	1.327	1.657	5.5	0.740	1.107	1.475	1.841
6	0.560	0.837	1.115	1.393	6	0.577	0.862	1.149	1.435	6	0.611	0.913	1.217	1.519	6	0.678	1.014	1.352	1.688
6.5	0.517	0.773	1.030	1.285	6.5	0.532	0.796	1.061	1.324	6.5	0.564	0.843	1.123	1.402	6.5	0.626	0.936	1.248	1.558
7	0.480	0.717	0.956	1.194	7	0.494	0.739	0.985	1.230	7	0.523	0.783	1.043	1.302	7	0.581	0.869	1.159	1.447
7.5	0.448	0.670	0.892	1.114	7.5	0.461	0.690	0.919	1.148	7.5	0.488	0.730	0.973	1.215	7.5	0.543	0.812	1.082	1.350
8	0.420	0.628	0.837	1.044	8	0.432	0.647	0.862	1.076	8	0.458	0.685	0.913	1.139	8	0.509	0.761	1.014	1.266
9	0.373	0.558	0.744	0.928	9	0.384	0.575	0.766	0.957	9	0.407	0.609	0.811	1.013	9	0.452	0.676	0.901	1.125
10	0.336	0.502	0.669	0.836	10	0.346	0.517	0.690	0.861	10	0.366	0.548	0.730	0.912	10	0.407	0.609	0.811	1.013
12	0.280	0.418	0.558	0.696	12	0.288	0.431	0.575	0.717	12	0.305	0.456	0.608	0.760	12	0.339	0.507	0.676	0.844
Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55	Rate/Square	4.24	6.34	8.45	10.55

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 249, Page 5

May 2000

NEW LAWS AFFECTING TOWNSHIPS

The following is a digest of some of the laws passed by the 2000 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretation. Nor is the digest intended to be all inclusive. References in the digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

PUBLIC LAW 6. HOUSE ENROLLED ACT 1003. EFFECTIVE JANUARY 1, 1999 (RETROACTIVE) FINANCIAL INSTITUTIONS TAX. Amends IC 6-5.5 concerning financial institution tax treatment for resident and non-resident financial institutions.

PUBLIC LAW 8. SENATE ENROLLED ACT 216. EFFECTIVE FEBRUARY 24, 2000. ALLEN COUNTY FOOD AND BEVERAGE. Amends IC 6-9 to provide for a food and beverage tax for Allen County.

PUBLIC LAW 14. SENATE ENROLLED ACT 12. EFFECTIVE VARIOUS DATES. OATHS. EFFECTIVE MARCH 15, 2000. Amends IC 5-4-1-4 to provide that the copy of the oath required must be deposited by a political subdivision in the circuit court clerk's office of the county containing the greatest percentage of the population of the political subdivision.

PUBLIC LAW 17. HOUSE ENROLLED ACT 1157. EFFECTIVE JULY 1, 2000. RIVERBOAT REVENUES FOR FOUNDATIONS. Adds IC 20-5-6-9 to provide that a political subdivision may donate proceeds from riverboat gaming to a public school endowment corporation under the following conditions: (1) The public school endowment corporation retains all rights to the donation, including investment powers. (2) The public school endowment corporation agrees to return the donation to the political subdivision if the corporation: (A) loses the corporation's status as a public charitable organization; (B) is liquidated; (C) or violates any condition of the endowment set by the fiscal body of the political subdivision. A public school endowment corporation may distribute both principal and income.

Amends IC 36-1-14-1 to provide this section does not apply to donations of proceeds from riverboat gaming to a public school endowment corporation under IC 20-5-6-9.

Also adds section (b) to provide that as used in this section "riverboat gaming revenue" means tax revenue received by a unit under IC 4-33-12-6, IC 4-33-13, or an agreement to share a city's or county's part of the tax revenue.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 6

May 2000

Also amends section (c) concerning units donating riverboat gaming revenue to a foundation under certain conditions.

Also adds a non-code section concerning validation of donations before July 1, 2000 that would have been permitted by IC 20-5-6-9 as added by the Act.

PUBLIC LAW 22. HOUSE ENROLLED ACT 1180. EFFECTIVE JULY 1, 2000. DISPLAYS ON PUBLIC PROPERTY. Adds IC 36-1-16 concerning displays and objects containing the words of the Ten Commandments may be displayed on real property owned by political subdivisions along with other documents of historical significance that have formed and influenced the United States legal and governmental system.

PUBLIC LAW 26. HOUSE ENROLLED ACT 1024. EFFECTIVE VARIOUS DATES. HOLIDAYS; ELECTION LAW CHANGES. Amends IC 1-1-9-1 to provide for the validation of actions taken by the political subdivisions on holidays.

Amends IC 5-4-1-1.2 to provide, subject to IC 5-4-1-1.2(c), an individual appointed or elected to an office of a political subdivision may take the oath required at any time after the individual's appointment or election. (c) provides individuals appointed or elected to an office of a political subdivision must take and deposit the oath required not later than thirty (30) days after the beginning of the term of office. (d) is added to provide if an individual appointed or elected to an office of a political subdivision does not comply with (c), the office becomes vacant.

Amends IC 5-8-3.5-1 to provide that certain officers that want to resign shall give written notice of the resignation to the circuit court clerk of the county containing the largest percentage of population of the political subdivision.

Adds IC 36-1-8-10.5(a) to provide the section does not apply to (1) An elected or appointed officer.

(2) An individual described in IC 20-5-3-11. An employee of a political subdivision may:

(1) Be a candidate for any elected office and serve in that office if elected; or

(2) Be appointed to any office and serve in that office if appointed without having to resign as an employee of the political subdivision.

Also adds a non-code provision effective November 1, 1999 (Retroactive) to provide in section (a) Notwithstanding IC 5-4-1-1.2, an individual appointed or elected to an office of a political subdivision after November 1, 1999 and before July 1, 2000 does not vacate the office under IC 5-4-1-1.2 as amended, if all the following apply:

(1) The individual took the oath required by IC 5-4-1-1 and at any time after the individual's appointment or election.

(2) The individual took the oath required by IC 5-4-1-1 not later than thirty (30) days after the beginning of the term of office.

(3) The oath was deposited with the appropriate office not later than December 31, 2000, under IC 5-4-1-4 as in effect July 1, 2000. This section expires January 1, 2004.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 249, Page 7

May 2000

Adds IC 3-9-1-5.5 to require candidates for local offices in certain circumstances to have a "principal committee."

Makes other changes in Indiana election law.

PUBLIC LAW 30. HOUSE ENROLLED ACT 1043. EFFECTIVE JULY 1, 2000. UNEMPLOYMENT INSURANCE. Amends IC 22-4 to increase the earnings base used to compute unemployment compensation and adjusts contribution rates.

PUBLIC LAW 31. HOUSE ENROLLED ACT 1050. EFFECTIVE JULY 1, 2000. WORKER'S COMPENSATION. Amends IC 22-3 concerning increases for certain benefits under Workmen's Compensation.

PUBLIC LAW 32. HOUSE ENROLLED ACT 1051. EFFECTIVE JULY 1, 2000. COMMUNITY RESTITUTION. Adds IC 35-41-1-4.6 and amends IC 36-10-2-4 concerning community restitution programs.

PUBLIC LAW 33. HOUSE ENROLLED ACT 1055. EFFECTIVE JULY 1, 2000. MILITARY RESERVE COMPENSATION AND LEAVE. Amends IC 10-2-4-3 to provide in subsection (c) A member is entitled to receive from the member's employer a leave of absence from the member's respective duties in addition to regular vacation period, without loss of time or pay for such time as the member is (1) on training duties of the State of Indiana on orders of the Governor as Commander in Chief; or (2) a member of any reserve component under the order of the reserve component authority; for consecutive or non-consecutive periods not to exceed a total of fifteen (15) days in any calendar year. The entitlement to a leave of absence without loss of time or pay provided in this subsection is not at the discretion of the member's employer. Also amends section (d) to provide a member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to the member's regular vacation period for the total number of days that the member is on state active duty under section (4) of this chapter. A leave of absence provided under this subsection may be with or without loss of time or pay at the discretion of the member's employer.

PUBLIC LAW 35. HOUSE ENROLLED ACT 1062. EFFECTIVE JULY 1, 2000. ALLOCATIONS TO NON-PROFIT VETERAN'S ORGANIZATIONS. Adds IC 10-7-13-2 to provide the respective authorities of townships may annually appropriate a sum of money to be allocated to an appropriate non-profit veteran's organization for the development, establishment, or maintenance of a veteran memorial located within the county of the township.

PUBLIC LAW 36. HOUSE ENROLLED ACT 1068. EFFECTIVE VARIOUS DATES. FIRE PROTECTION DISTRICT TAX LEVIES. Amends IC 36-8 and IC 6-1.1 concerning fire districts and fire protection district tax levies.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 8

May 2000

PUBLIC LAW 43. HOUSE ENROLLED ACT 1137. EFFECTIVE JULY 1, 2000. BATTERY ON A FIREFIGHTER. Amends IC 35-42 creating an offense for battery on a firefighter while the firefighter is engaged in the execution of the firefighter's official duty.

PUBLIC LAW 46. HOUSE ENROLLED ACT 1184. EFFECTIVE JULY 1, 2000. CEMETERY REGISTRY. Adds IC 14-21-1-13.5 to provide that the Department of Natural Resources conduct a program to survey and register cemeteries and burial grounds in Indiana alone or by entering into an agreement with a township trustee or with other entities.

Also adds IC 14-21-1-26.5 concerning development plans and disturbance of burial grounds.

Also adds IC 14-21-3 concerning recording the interest in property containing burial grounds for cemeteries and notification requirements.

PUBLIC LAW 50. HOUSE ENROLLED ACT 1241. EFFECTIVE JULY 1, 2000. TAX ADJUSTMENT BOARD, LIBRARIES. Amends IC 6-1.1-29-4 to change the first meeting date of Tax Adjustment Boards from September 18 to September 22.

Amends IC 5-10-8-1 to add libraries.

Also amends IC 5-11-1-4 concerning library year end reports.

Also adds IC 20-14-2.5-9.5 concerning library board member appointments in certain counties.

PUBLIC LAW 53. HOUSE ENROLLED ACT 1283. EFFECTIVE JULY 1, 2000. PERF/TRF. Amends IC 5-10.2-3-2 to provide a member of the fund may make contributions to the member's annuity savings account in addition to the contributions required under subsection (b) not to exceed ten percent (10%) of the member's compensation.

Also adds section (d) to provide for employer pickup of the total amount contributed under certain circumstances.

PUBLIC LAW 54. HOUSE ENROLLED ACT 1293. EFFECTIVE JULY 1, 2000. INSURANCE. Adds IC 5-10-8-7.8 and IC 27-8-14.8 and IC 27-13-7-17 concerning insurance requirements for colorectal cancer testing.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 9

May 2000

PUBLIC LAW 62. HOUSE ENROLLED ACT 1395. EFFECTIVE JULY 1, 2000. UNIFORM ELECTRONIC TRANSACTIONS ACT. Adds IC 26-2-8 to provide for the Uniform Electronic Transactions Act. Specifies the procedure for conducting electronic transactions. Provides for governmental agencies to establish procedures for conducting electronic transactions and with certain exceptions does not require governmental agencies to use or permit the use of electronic records or electronic signatures.

Each governmental agency shall determine whether, and the extent to which, it will send and accept electronic records and electronic signatures to and from other persons and otherwise create, generate, communicate, store, process, use, and rely upon electronic records and electronic signatures. To the extent that a governmental agency uses electronic records and electronic signatures, the governmental agency, giving due consideration to security, may specify:

- (1) the manner and format in which the electronic records must be created, generated, sent, communicated, received, and stored and the systems established for such purposes;
- (2) if electronic records must be electronically signed, the type of electronic signature required, the manner and format in which the electronic signature must be affixed to the electronic record, and the identity of, or criteria that must be met by, any third party used by a person filing a document to facilitate the process;
- (3) control processes and procedures as appropriate to ensure adequate preservation, disposition, integrity, security, confidentiality, and auditability of electronic records; and
- (4) any other required attributes for electronic records that are specified for corresponding nonelectronic records or reasonably necessary under the circumstances. Standards adopted by a governmental agency must encourage and promote consistency and interoperability with similar requirements adopted by:
 - (1) other governmental agencies;
 - (2) other states;
 - (3) the federal government; and
 - (4) nongovernmental persons interacting with governmental agencies.

If appropriate, those standards must specify differing levels of standards from which governmental agencies may choose in implementing the most appropriate standard for a particular application.

The State Board of Accounts Accounting and Uniform Compliance Guidelines Manuals document the requirements for storage of accounting information on a computer media. These requirements are documented in the chapter on computer systems and within the section of Information Technology Services Controls.

The required areas of control include: Disaster Recovery, Back Up Processing, Physical Security, Logical Security, Change Controls, Audit Trails, Input Controls, Output Controls, Interface Controls, Internal Processing, Error Correction, Programming Documentation, Operations Documentation, User Documentation.

If a governmental unit is utilizing only electronic records with no supporting documentation and deficiencies are noted in the required areas of computer controls, an audit result and comment and a federal finding could be included in the audit report for the governmental unit. Severe deficiencies could also adversely affect the audit opinion provided for the governmental unit.

If there are questions on the application of required computer controls related to electronic records or transactions, please contact the State Board of Accounts.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 10

May 2000

PUBLIC LAW 70. SENATE ENROLLED ACT 147. EFFECTIVE JULY 1, 2000. LASER POINTERS. Adds IC 35-47-4.5 concerning regulation of laser pointers. Provides for certain exceptions.

PUBLIC LAW 78. SENATE ENROLLED ACT 212. EFFECTIVE JULY 1, 2000. HEALTH CARE PLANS. Adds IC 5-10-8-7.7 to provide for health care services for surgical treatment of morbid obesity.

PUBLIC LAW 89. SENATE ENROLLED ACT 419. EFFECTIVE MARCH 15, 2000. VALIDATION OF BONDS; IMPA, INTERLOCAL AGREEMENTS. Amends IC 5-1-1(b) to add dedication or designation of revenues. Also adds section (d) to provide that all interlocal cooperation agreements entered into by political subdivisions or governmental entities under IC 36-1-7 are hereby legalized and declared valid if entered into before March 15, 2000. All proceedings held and actions taken under which interlocal cooperation agreements were executed or entered into are hereby fully legalized and validated.

Amends IC 5-1-1-1 concerning debt obligations and contracts for electrical power purchases from IMPA.

PUBLIC LAW 98. HOUSE ENROLLED ACT 1008. EFFECTIVE JANUARY 1, 2000 (RETRO- ACTIVE); MARCH 16, 2000; JULY 1, 2000. CONFERENCE MEETING REIMBURSEMENTS; DISHONORED CHECKS; TOWNSHIP BOARD MINUTES; TOWNSHIP EXPENSE REIMBURSEMENTS. Amends IC 5-11-14-1 to provide that each official shall be reimbursed, in an amount determined by the fiscal body of the unit the official represents, for meals purchased while attending a conference called under the section.

Adds IC 20-14-1-8 concerning libraries in certain townships.

Adds IC 36-1-8-13 to provide the units that are unable to obtain payment of a dishonored check shall, not later than ninety (90) days after the check is initially received by the unit, refer the matter to the prosecuting attorney of the county where the dishonored check was received for prosecution.

Also amends IC 36-6-6-8 to provide that the secretary of the township board shall under the direction of the board record the minutes of the proceedings of each meeting in full and provide copies of the minutes to each member of the township board before the next meeting is convened. After the minutes are approved by the township board, the secretary of the township board shall place the minutes in the permanent record book.

Also amends IC 36-6-6-12 to add item (b) to provide each representative of the township attending any meeting, conference, seminar, or convention approved by the township trustee shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township. Expenses shall be paid to each representative in accordance with the township's reimbursement policy, which may include an established per diem rate, as recommended by the township trustee and adopted by the township legislative body.

Also adds a non-code section for certain townships only concerning transfers of fire fund money.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 11

May 2000

PUBLIC LAW 101. HOUSE ENROLLED ACT 1202. EFFECTIVE JANUARY 1, 2001. TOWNSHIP POOR RELIEF ADMINISTRATION. Amends various sections of IC 12-20 to provide that all township trustees shall pay claims against a township for poor relief in the same manner that other claims against a township are paid. (Used to be paid by the county auditor in some instances for townships under 20,000 population).

Also provides various references to a township board instead of county auditor in regards to property tax levies.

Also removes references to filing claims with the county auditor.

IC 12-20-20-2 will provide effective January 1, 2001 if money is not available for the payment of poor relief claims, the township board shall appeal to borrow money under IC 12-20-24.

Also amends IC 12-20-20-2 to provide that if the township board does not appeal to borrow money under IC 12-20-24 or if the appeal fails, the board of commissioners may borrow money or otherwise provide the money. If the county commissioners determine to borrow the money or otherwise provide the money, the county fiscal body shall promptly pass the necessary ordinances and make the necessary appropriations to enable this to be done, after determining whether to borrow money by any of the following methods:

- (1) A temporary loan against taxes levied and in the process of collection.
- (2) The sale of county poor relief bonds or other county obligations.
- (3) Any other lawful method of attaining money for the payment of poor relief claims.

Also adds a non-code section to provide for each township contained in a particular county, the county auditor shall determine the amount, if any, of the unencumbered balance held by the county in the township's poor relief account as of January 1, 2001. The county shall transfer the amount determined for each township to the respective township not later than January 10, 2001.

PUBLIC LAW 103. HOUSE ENROLLED ACT 1221. EFFECTIVE VARIOUS DATES. PLANNING COMMISSION MEMBERSHIP. Amends IC 36-7 and IC 36-8 concerning appointments to planning commissions. Provides in part if a county executive changes the planning commission from having members described in clause (B) of IC 36-7-4-208, to having members described in clause (A), the county executive shall appoint a township trustee to replace the first citizen member whose term expires and who belongs to the same political party as the township trustee.

Also adds a non-code validation section concerning planning commissions that did not have a township trustee appointed in accordance with IC 36-7-4-208(a)(5) on or after October 1, 1999.

PUBLIC LAW 110. HOUSE ENROLLED ACT 1328. EFFECTIVE JULY 1, 2000. EMERGENCY MEDICAL SERVICES. Amends IC 16-31-2-2 to provide that one member of the Indiana Emergency Medical Services Commission must be appointed from a volunteer fire department that provides emergency medical service.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 12

May 2000

PUBLIC LAW 112. HOUSE ENROLLED ACT 1343. EFFECTIVE MARCH 16, 2000 AND JULY 1, 2000. AIR POLLUTION. Requires the Department of Environmental Management to notify appropriate State and local governmental agencies concerning upsets that have occurred or likely are to occur by publicly owned treatment works.

PUBLIC LAW 114. HOUSE ENROLLED ACT 1354. EFFECTIVE MARCH 16, 2000. EDGE CREDITS. Adds IC 6-3.1-13-27 to provide for an Economic Development for Growing Economy tax credits for nonprofit organizations in certain counties under various conditions stipulated, including political subdivisions and property taxes of the various taxing units.

PUBLIC LAW 118. SENATE ENROLLED ACT 62. EFFECTIVE JULY 1, 2000 AND JULY 1, 1999 (RETROACTIVE). PERF AND TRF. Makes numerous changes to IC 5 and IC 36 concerning PERF and TRF benefits.

PUBLIC LAW 119. SENATE ENROLLED ACT 64. EFFECTIVE JULY 1, 2000. TRF. Makes numerous changes to IC 5-10.2 for retirement fund coverage.

Also makes changes to the operation of PERF in IC 5-10.3.

PUBLIC LAW 122. SENATE ENROLLED ACT 114. EFFECTIVE JULY 1, 2000. ELECTIONS. Amends various sections of the Indiana Code concerning elections of board members.

PUBLIC LAW 126. SENATE ENROLLED ACT 187. EFFECTIVE JULY 1, 2000. ASSESSING. Amends various sections of IC 6-1.1 including provisions to exempt property from taxation in certain situations and counties.

PUBLIC LAW 127. SENATE ENROLLED ACT 227. EFFECTIVE JULY 1, 2000. OUTSTANDING AND UNPAID WARRANTS. Adds IC 4-10-10-11 to provide in part (a) that the section applies to a warrant drawn by the State Treasurer that is outstanding and unpaid but is not determined to be unclaimed property under IC 32-9-1.5. Section (b) is added to provide an agreement for which the primary purpose is to pay compensation to locate, deliver, recover, or assist in the recovery of a warrant described in IC 4-10-10-11(a) is valid only if (1) the fee or compensation agreed upon is not more than ten percent (10%) of the amount collected unless the amount collected is fifty dollars (\$50.00) or less; (2) the agreement is in writing; (3) the agreement is signed by the apparent owner of the warrant; and (4) the agreement clearly sets forth: (A) the nature and value of the property; and (B) the value of the apparent owners' share after the fee or compensation has been deducted. The section does not prevent an owner from asserting at any time that an agreement to locate property is otherwise invalid.

Adds a similar provision in IC 5-11-10.5-7.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 249, Page 13

May 2000

PUBLIC LAW 129. SENATE ENROLLED ACT 262. EFFECTIVE MARCH 17, 2000. UNDERGROUND STORAGE TANKS. Non code sections concerning leases for underground storage tanks.

PUBLIC LAW 134. SENATE ENROLLED ACT 351. EFFECTIVE JULY 1, 2000. SWEEP ACCOUNTS. Amends IC 5-13-9-3 and IC 5-13-10.5-9 to eliminate from section (b) "including standing repurchase agreements: commonly known as sweep accounts."

PUBLIC LAW 139. SENATE ENROLLED ACT 411. EFFECTIVE JULY 1, 2000. THIRD PARTY ADMINISTRATORS. Amends IC 31-16-10.1 to add township trustees. Amends IC 31-16-17-1 to require individuals to contribute financial support for a burial if a trustee paid for the parent's burial under certain circumstances in accordance with IC 12-20-16-12.

PUBLIC LAW 141. SENATE ENROLLED ACT 447. EFFECTIVE JULY 1, 2000. BOARD OF DEPOSITORIES MEETINGS. Amends IC 5-13 concerning physical presence of State Board of Depository Members at meetings.